

**AN ORDINANCE AMENDING SECTION 36.52 OF THE CODE OF ORDINANCES OF THE VILLAGE OF BREWSTER ORDINANCE #534 PASSED ON AUGUST 24, 1953, AND AMENDED BY ORDINANCE # 46-2015 PASSED ON NOVEMBER 16, 2015, RELATING TO THE TAXATION OF INCOME BY INCREASING THE MUNICIPAL INCOME TAX FROM ONE-AND-ONE HALF PERCENT (1 1/2%) TO TWO PERCENT (2%) , AND ALLOCATED AND EXPENDED AS FOLLOWS: FIVE-TENTHS (0.5) OF ONE PERCENT (1%) SPECIFICALLY DEDICATED TO PROVIDE ADDITIONAL FUNDING FOR THE OPERATION OF THE VILLAGE FIRE DEPARTMENT**

**BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BREWSTER, OHIO, IN REGULAR SESSION, THAT:**

**SECTION 1:** That subject to the approval of the electors of the Village of Brewster, as provided in Section 718.04 (c) of the Ohio Revised Code, Section 13.3(A) of the Village of Brewster Ordinance #534, passed on August 24, 1953, and Section 36.52 of the Village Code of Ordinances, is hereby amended to provide for the temporary increase in the tax levied on income from one-and one-half percent (1 1/2%) to two percent (2%) for a period of eight years beginning on January 1, 2020.

That the allocation of the said increase is to be allocated and expended as follows: five-tenths (0.5) of one percent (1%) to provide additional funding for the operation of the Village Fire Department.

That said ordinance shall be amended as follows:

Section 36.52 formerly Section 13.3(A) – Imposition of Tax: Subject to the provisions of Section 13.3 of Ordinance #534 passed on August 24, 1953, and Section 36.52 of the Village Code of Ordinances, an annual tax shall be imposed at the rate of two percent (2.0%) per annum upon the following:

1. All salaries, wages, commissions, and other compensation earned during the effective period of the ordinance by residents of this municipality, subject to the exclusions specified in definitions of “Taxable Income” in Section 36.51 formerly 13.2 herein above.
2. All salaries, wages, commissions, and other compensation earned during the effective period of the ordinance by non-residents of this municipality, subject to the exclusions specified in definitions of “Taxable Income” in Section 36.51 formerly 13.2 herein above.
3.
  - (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all resident unincorporated businesses, professionals or other entities, derived from sales made, work done, services performed or rendered, and business or other activities conducted in this municipality.
  - (b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.
4.
  - (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all non-resident unincorporated businesses, professionals or other entities, derived from sales made, work done, services performed or rendered, and business or other activities conducted in this municipality, whether or not such unincorporated business entity has an office or place of business in the municipality.
  - (b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a non-resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.
5. On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all corporations derived from sales made, work done, services performed or rendered, and business or other activities conducted in this municipality, whether or not such unincorporated business entity has an office or place of business in this municipality.

6. Effective at midnight, December 31, 2027, the rate of tax imposed herein shall be reduced to 1.5%.

**SECTION 2:** That this ordinance amending Section 13.3(A) of Ordinance #534, passed on August 24, 1953, and Section 36.52 of the Village Code of Ordinances shall be effective subject to the approval of the electors of the Village of Brewster at a regular election on May 7, 2019, in regard of the aforesaid increase of income tax. Provided, however, that if the approval is not received, this Ordinance, which amends Section 13.3(A) of Ordinance #534, passed on August 24, 1953, and Section 36.52 of the Village Code of Ordinances shall be of no effect and the aforesaid sections which have been amended shall be in full force and effect as presently written in Section 13.3(A) of Ordinance #534, passed on August 24, 1953, and Section 36.52 of the Village Code of Ordinances as amended.

**SECTION 3:** This ordinance shall be in full force and effect at the earliest date allowed by law.

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Mayor Michael E. Schwab

**Attest:**

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Clerk K. Kris King

I, K. Kris King, hereby certify that the above is a true copy of an Ordinance passed at a regular meeting of the Brewster Village Council held on December 17, 2018

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Clerk K. Kris King

I, K. Kris King, Clerk of Council of the Village of Brewster, State of Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the aforesaid ordinance was duly made by posting true copies thereof at five of the most public places in said corporation as determined by Council as follows: Brewster Municipal Services, Belloni's IGA, Brewster Federal Credit Union, Brewster Post Office and Brewster Laundromat.

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Clerk K. Kris King